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**Title 12—DEPARTMENT OF  
REVENUE**

**Division 10—Director of Revenue  
Chapter 11—County Sales Tax**

**12 CSR 10-11.030 Effective Date**  
(Rescinded May 30, 2000)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

**12 CSR 10-11.040 Tax Imposed**  
(Rescinded May 30, 2000)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

**12 CSR 10-11.050 Location of Machine  
Determines**  
(Rescinded March 30, 2006)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.*

**12 CSR 10-11.060 State Sales Tax Rules  
Apply**  
(Rescinded March 30, 2006)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.*

**12 CSR 10-11.080 Seller Entitled**  
(Rescinded March 30, 2006)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.*

**12 CSR 10-11.090 When County Tax  
Applies**  
(Rescinded May 30, 2000)

*AUTHORITY: sections 67.515 and 67.706, RSMo (1986). Original rule filed Sept. 7,*

*1984, effective Jan. 12, 1985. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

*In Fabick and Company v. Schaffner, 492 SW2d 737 (1973) the court held that because the taxpayer had a “place of business” within the city limits all sales were subject to local tax including equipment delivered from seller’s place of business in Jefferson City to a customer outside the city; deliveries from a point outside the city to another point outside the city but within the state, and sales delivered from outside the state to a customer inside the state either within or without Jefferson City.*

**12 CSR 10-11.100 Determining Which Tax  
Applies**  
(Rescinded June 30, 2005)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.*

**12 CSR 10-11.120 Items Taken from  
Inventory**  
(Rescinded June 30, 2005)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.*

**12 CSR 10-11.130 County Tax Applies—  
Delivery from Outside the State**  
(Rescinded June 30, 2005)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.*

**12 CSR 10-11.140 Application of County  
Sales Tax to Rental or Leasing Receipts**  
(Rescinded June 30, 2005)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Dec. 15, 2004, effective June 30, 2005.*

**12 CSR 10-11.150 Refund Procedure**  
(Rescinded October 30, 2000)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7,*

*1984, effective Jan. 12, 1985. Rescinded: Filed April 19, 2000, effective Oct. 30, 2000.*

**12 CSR 10-11.160 Motor Vehicles**  
(Rescinded March 30, 2006)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.*

**12 CSR 10-11.180 Delinquent Tax**  
(Rescinded March 30, 2006)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Rescinded: Filed Sept. 12, 2005, effective March 30, 2006.*

**12 CSR 10-11.190 Erroneous Business  
Locations—Transfers from County-to-  
County**  
(Rescinded May 30, 2000)

*AUTHORITY: sections 67.515 and 67.706, RSMo 1986. Original rule filed Sept. 7, 1984, effective Jan. 12, 1985. Amended: Filed July 2, 1986, effective Dec. 11, 1986. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

**12 CSR 10-11.200 Adjustment to Decennial  
Census by St. Louis County Area**  
(Rescinded May 30, 2000)

*AUTHORITY: section 66.620, RSMo 1986. Original rule filed Oct. 8, 1986, effective Jan. 30, 1987. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

**12 CSR 10-11.210 Distribution of Delinquent  
Sales Taxes (St. Louis County Area)**  
(Rescinded May 30, 2000)

*AUTHORITY: section 66.620, RSMo 1986. Original rule filed Oct. 8, 1986, effective Jan. 30, 1987. Rescinded: Filed Nov. 2, 1999, effective May 30, 2000.*

**12 CSR 10-11.220 Requirements for Filing  
the Incorporation of a New Political Sub-  
division (St. Louis County)**  
(Rescinded May 30, 2000)



*AUTHORITY: section 66.620, RSMo 1986.  
Original rule filed Oct. 8, 1986, effective  
Jan. 30, 1987. Rescinded: Filed Nov. 2,  
1999, effective May 30, 2000.*

**12 CSR 10-11.230 Adjustments Based  
Upon Annexation by Political Subdivisions  
(St. Louis County)**  
(Rescinded May 30, 2000)

*AUTHORITY: section 66.620, RSMo 1986.  
Original rule filed Oct. 8, 1986, effective  
Jan. 30, 1987. Rescinded: Filed Nov. 2,  
1999, effective May 30, 2000.*